

The Gazette



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NEW DELHI, SATURDAY, DECEMBER 9, 1950

NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 29th November 1950:—

S. No.	No. and Date	Issued by	Subject
1.	No. 146-ITC(P.N.)/59, dated the 23rd November 1950.	Ministry of Commerce.	Income-tax Verification Certificate Registration of—Scheme for the purpose of Import/Export Licensing.
2.	No. 147-ITC(P.N.)/50, dated the 24th November 1950.	Ditto	Resumption of interviews with Senior Officers in the Office of the Chief Controller of Imports, New Delhi, with effect from the 28th November, 1950.
3.	No. 3-T(3)/50, dated the 27th November 1950.	Ditto	Referring the case for a fair price for raw rubber to the Indian Tariff Board for investigation.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

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PART I—Section 1

Notifications relating to Non-Statutory Rules, Regulations and Orders and Resolutions issued by the Ministries of the Government of India (other than the Ministry of Defence) and by the Supreme Court

MINISTRY OF HOME AFFAIRS

New Delhi, the 29th November 1950

No. 7/23/50-Ests.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the late Home Department, No. 9/2/33-Ests., dated the 9th January 1934, namely:—

In the Schedule annexed to the said notification at the end of the existing entries the following heading, and the entries thereunder shall be inserted, namely:—

"Offices of the Custodians of Evacuee Property, Delhi and Ajmer

Class II posts,	Custodian General.	Custodian of Evacuee Property concerned.	(i) to (v)
		Custodian General	(vi) and (vii)

No. 7/23/50-Ests.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President is pleased to direct that the following further amendment shall be made in the Rules published with the notification of the Government of India in the late Home Department, No. F.9-19/30-Ests., dated the 27th February 1932, namely:—

In the Schedule annexed to the said Rules, at the end of the existing entries, the following heading and

No. 7/33/50-Ests.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the late Home Department

Directorate General of Resettlement and Employment, Ministry of Labour

Assistant Statistical Officer.

Sub/Deputy Regional Employment Officer/Staff Training Officer.

Assistant Employment Officer (Tech).

Assistant/District Employment Officer.

Inspector of Training.

Assistant Inspector of Training.

Principal/Manager/Superintendent, Industrial Training Institute/Centre.

Deputy Manager, Industrial Training Institute/Centre.

Medical Officer (Gazetted) Industrial Training Institute/Centre.

Supply Officer, Office of the Deputy Director of Training (Supplies) Digaghat, Patna.

Regional Public Relations Officer.

Assistant Public Relations Officer.

Director General of Resettlement and Employment and <i>ex-officio</i> Joint Secretary to the Government of India.	Director General of Resettlement and Employment and <i>ex-officio</i> Joint Secretary to the Government of India.	ALL.
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New Delhi, the 4th December 1950

No. 7/34/50-Ests.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the late Home Department, No. F.9/2/33-Ests., dated the 9th January 1934, namely:—

sub-headings and entries thereunder shall be inserted, namely:—

"Ministry of Rehabilitation

Office of the Custodian of Evacuee Property, Delhi

Classes III and IV posts,	Custodian of Evacuee Property.	Custodian of Evacuee Property.	All.	Custodian General
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Office of the Custodian of Evacuee Property, Ajmer

Classes III and IV posts.	Custodian of Evacuee Property.	Custodian of Evacuee Property.	All.	Custodian General."
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No. 18/36/50-Ests.—In exercise of the powers conferred by the proviso to clause (3) of article 320 of the Constitution, the President is pleased to direct that the following further amendments shall be made in the Union Public Service Commission (Consultation) Regulations, namely:—

In the Schedule to the said Regulations, under the heads "Central Services, Class I" and "Central Services, Class II" for the entry "Private Secretaries to the Honourable Ministers" the entry "Private Secretaries to the Honourable Ministers and Deputy Ministers" shall be substituted.

ment No. 9/2/33-Ests., dated the 9th January 1934, namely:—

In the Schedule annexed to the said notification, the following heading and the entries thereunder shall be inserted at the end, namely:—

In the Schedule annexed to the said notification under the heading "Secretariat (including Attached Offices) Services and Posts" in the entry made by the notification of the Government of India in the Ministry of Home Affairs No. 7/34/50-Ests., dated the 24th August 1950, the words "in the Office of the Chief Controller of Imports" shall be omitted.

C. B. GULATI, Under Secy.

MINISTRY OF FINANCE

Department of Economic Affairs

New Delhi, the 28th November 1950

No. D. 8754-F. III 50.—Statement of the Affairs of the Reserve Bank of India, as on the 24th November 1950.

BANKING DEPARTMENT

LIABILITIES	Rs.	ASSETS	Rs.
Capital paid up	5,00,00,000	Notes	21,11,22,000
Reserve Fund	5,00,00,000	Rupee Coin	13,49,000
		Subsidiary Coin	1,81,000
Deposits :—		Bills Purchased and Discounted :—	
(a) Government—		(a) Internal	10,00,000
(1) Central Government	149,63,18,000	(b) External
(2) Other Governments	18,13,27,000	(c) Government Treasury Bills	1,22,41,000
(b) Banks	81,78,15,000	Balances held abroad*	219,43,96,000
(c) Others	61,93,48,000	Loans and Advances to Governments	1,16,00,000
Bills Payable	5,76,75,000	Other Loans and Advances	3,70,84,000
Other Liabilities	9,81,93,000	Investments	86,25,69,000
		Other Assets	3,91,24,000
Rupees	337,08,66,000	Rupees	337,08,66,000

* Includes Cash & Short-term Securities:

An Account pursuant to the Reserve Bank of India, Act, 1934, for the week ended the 24th day of November 1950.

ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department	21,11,22,000		A.—Gold Coin and Bullion :—		
Notes in circulation	1113,77,63,000		(a) Held in India	40,01,71,000	
			(b) Held outside India	
			Foreign Securities	598,15,11,000	
Total Notes issued		1134,88,85,000			
			Total of A		638,16,82,000
			B.—Rupee Coin		60,09,41,000
			Government of India Rupee Securities		436,62,62,000
			Internal Bills of Exchange and other Commercial Paper
Total LIABILITIES		1134,88,85,000	Total ASSETS		1134,88,85,000

Ratio of Total of A to Liabilities : 56.232 per cent.

Dated the 29th day of November 1950.

B. RAMA RAU, Governor.

K. G. AMBEGAOKAR, Secy.

MINISTRY OF FINANCE (REVENUE DIVISION)

INCOME-TAX

New Delhi, the 9th December 1950

No. 135.—It is notified for general information that the Central Government are pleased to approve the institution mentioned below for the purposes of sub-

section (1) of section 15-B of the Indian Income-tax Act, 1922 (XI of 1922):—

Madhya Pradesh

404. The International Academy of Indian Culture,
Nagpur.

PYARE LAL, Dy. Secy.

THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA

New Delhi, the 30th November 1950

No. 10-CA(6)/50.—In pursuance of Clause (3) of Regulation 10 of the Chartered Accountants Regulations, 1949, it is hereby notified that the Certificates of Practice issued to the following gentlemen shall stand cancelled during the period shown against each name:—

S. No.	Membership No.	Name	Period during which Certificate of Practice shall stand cancelled
1	491	Shri D. K. Mitta, C/o Godfrey Phillips India Ltd., Kurla Road, Chakala, Andheri, Bombay.	1-7-50 to 30-6-51.
2	976	Shri F. K. Gheyara, C/o Tata Locomotive and Engineering Co. Ltd., Jamshedpur-4.	1-7-50 to 30-6-51.
3	1111	Shri S. K. Ramamurti, B. Com., Chief Accountant, Andhra Power System, Vijayawada-2.	3-10-50 to 30-6-51.
4	1515	Shri A. P. Jayaraman, B. A., Probationary Officer, Room No. 20, I. A. S. Training School, Metoalfe House, Delhi-8.	1-7-50 to 30-6-51.
5	1680	Shri S. P. Saha, 40A. Southend Park, Calcutta-29.	4-9-50 to 13-11-50.
6	1746	Shri V. Gopalakrishnamachari, B. A., C/o Lucas Indian Service Ltd., Mount Road, Madras.	7-8-50 to 30-6-51.

CHARTERED ACCOUNTANTS

New Delhi, the 9th December 1950

No. 1-CA(18)/50.—In exercise of the powers conferred by sub-section (1) of section 30 of the Chartered Accountants Act, 1949 (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendments in the Chartered Accountants Regulations, 1949, the same having been previously published and approved by the Central Government as required by sub-section (3) of the said Section:—

In the said Regulations:—

I. In clause (ii) of Regulation 2, for the words "Fellow in practice", the words "member of the Institute entitled to train articled clerks under these Regulations" shall be inserted.

II. In Regulation 9,—

(i) for the words "addressed to the Secretary to the Council", the words "in form 'Q'" shall be substituted.

(ii) for the words from "No formal application" to "under these Regulations", the following shall be substituted, namely:—

"An application in form 'Q' shall be necessary for the renewal of a certificate for the succeeding 12 months, which will be issued to the member if he is entitled to hold such a certificate under these Regulations and has paid all the annual fees due from him."

III. In Regulation 31, the following shall be added, namely:—

Provided further that the Council may direct that any applicant for enrolment as a member to whom this Regulation applies shall be deemed to have complied with the requirements thereof if he has produced—

(i) affidavits of not less than two persons and other credible evidence to prove to the satisfaction of the Council that the applicant has served either as an articled clerk or as an audit clerk for the appropriate period, but is unable to produce a certificate in the prescribed form signed by the Accountant with whom he served, by reason of the death or infirmity of the Accountant or for other sufficient cause; and

(ii) a certificate signed by a Justice of the Peace, a District or Presidency Magistrate or an accountant entitled to train articled clerks under these Regulations to the effect that the applicant is a person of good character.

IV. For Regulation 32, the following shall be substituted:—

Only Associates and Fellows who are in practice, or who are deemed to be in practice under the Explanation to Section 2(2) of the Act, shall be entitled to take articled clerks as hereinafter mentioned.

Any Fellow in practice can take two articled clerks, but a member of the Institute who has been in continuous practice for a period of not less than 7 years either before or after the commencement of the Act, or partly before and partly after the commencement of the Act, and being a Fellow in practice, shall be entitled to take three articled clerks. Similarly a Fellow who completes two more years of continuous practice after becoming a Fellow, shall be entitled to take three articled clerks.

An Associate member of the Institute in continuous practice for a period of not less than three years either before or after the commencement of the Act or partly before and partly after the commencement of the Act, shall be entitled to take one articled clerk.

Provided that—

(i) nothing contained in this regulation shall prevent the completion of training articled clerks already engaged under the Auditors Certificate Rules, 1932.

(ii) a practising member of the Institute who was allowed to train articled clerks under Rule 38(1) of the Auditors Certificate Rules, 1932, shall continue to train articled clerks permitted under Rule 40(1) (a) of the said rules.

(iii) under this regulation a member shall be competent to take or retain an articled clerk or clerks only if he is in practice and such practice is his main occupation.

(iv) an Associate or a Fellow of the Institute, who is a salaried employee of a Chartered Accountant or a firm of Chartered Accountants and who has been in service for a continuous period of not less than 3 years with a chartered accountant or a firm of chartered accountants or a registered accountant or a firm of registered accountants, shall be entitled to take one articled clerk, provided however that such continuous service has been rendered after the salaried employee having become a Registered Accountant or a member of this Institute.

(v) Provided further that the Council may subject to such terms and conditions as it may deem fit, permit relaxations of any of the provisions of the Regulation in any particular case.

V. In Regulation 36, after the proviso to clause (1), the following shall be added:—

Provided further that in the case of an articled clerk taken by a salaried employee of a chartered accountant or a firm of chartered accountants, the articles shall be executed in form L(1) or form M(1) according as the candidate for articled clerkship is of full age or a minor.

VI. In Regulation 40:—

(a) To clause (b) the following shall be added, namely:—

Provided that in the event of such salaried employee not setting up practice independently the articled clerk or clerks who may have been employed on the employee's account shall remain with the chartered accountant or the firm of chartered accountants as the case may be.

(b) After clause (b) the following shall be added, namely:—

(c) In the event of a paid-assistant or a partner, on whose behalf an articled clerk was engaged in accordance with clauses (b) and (c) of rule 40(1) of the Auditors Certificate Rules, 1932, becoming himself entitled to train articled clerks under these Regulations, the articled clerk so engaged shall be transferred to him and the transfer shall be reported to the Secretary to the Council.

VII. For Regulation 79, the following Regulation shall be substituted, namely:—

"79. A Chartered Accountant shall not engage in any business or occupation other than the profession of chartered accountants unless permitted by the Council to so engage.

Provided that a chartered accountant who was engaged in any business or occupation other than the profession of chartered accountants at the commencement of the Act may continue to engage himself in such business or occupation only up to 30th June 1954".

VIII. After Regulation 80, the following Regulation shall be inserted, namely:—

"81. In the event of the loss by the holder of a certificate in any of the forms in D, E, F, G, I and J, the Council may, on application made in this behalf, duly supported by two affidavits, issue duplicate copy thereof to him on receipt of a fee of Rs. 10 for a duplicate copy of any certificate in form D, E, F or G and Rs. 5 for a duplicate copy of Certificate in forms I or J."

IX. In the Schedule, in forms L and M,—

(i) in clauses (4) and (5) respectively,—

(a) for sub-clause (d) the following shall be substituted, namely:—

(d) (i) that if the employer shall die during the said term, his legal representative shall return the premium to the extent not already refunded to the articled clerk and shall grant to the articled clerk a certificate in form 'K' for the expired period of the articles.

(d) (ii) that if the employer shall cease to practice as an accountant or cease to be a Fellow in practice or shall in any way become incapable of continuing the intended employment of the articled clerk during the said term, he shall, at the option of the articled clerk, either return the premium to the extent not already refunded, or without any further expense to the articled clerk, make the necessary arrangements for the completion of the residue of the term as articled clerk with some other persons entitled to train articled clerks and grant the articled clerk, the certificate in form 'K' for the expired period of articles.

(b) in sub-clause (f) after the words "received from" the words "or on behalf of" shall be inserted.

(ii) in clauses 5 and 6 respectively, the figure "40" shall be substituted by the figure "39".

X. In the Schedule, after Form 'L', the following form shall be inserted, namely:—

FORM 'L(1)

(For use when the Articled Clerk is of full age)

Articles of apprenticeship made the day of _____ one thousand nine hundred and _____ between _____ an Associate or a Fellow of the Institute employed as a paid-assistant to _____, Chartered Accountant/in the firm of Chartered Accountants of Messrs. _____ (hereinafter called the Employer) of the first part and _____ the Chartered Accountant/the firm of Chartered Accountants employing the Employer of the first part (hereinafter called the second Employer) of the second part and _____ (hereinafter called the articled clerk) of the third part.

Witness as follows, that is to say:—

1. In consideration of the covenants by the Articled Clerk hereafter contained and of the premium of Rs. _____ paid up by the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of _____ years from the _____ day of _____

2. The second Employer of the second part has agreed to permit the Employer of the first part to train the articled clerk in his firm.

3. The Articled Clerk of his own free will binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of _____ years.

4. The Articled Clerk covenants with the Employer as follows:—

(a) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of Accountancy.

(b) That he will not at any time during the said term destroy, cancel, obliterate, spoil, embezzle, spend, make away with or take copies of books, papers, plans, documents, monies, stamp or chattels of the Employer, his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care, custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(c) That he will at all times keep the secrets of the employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(d) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said terms without his consent or that of his partners first obtained but will at all times during the said term conduct himself with all due diligence, honesty and propriety.

(e) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(f) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by him by the Articled Clerk's misbehaviour or improper conduct.

5. The Employer covenants with the Articled Clerk as follows:—

(a) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art, science and knowledge of Accountancy.

(b) That his professional practice or that of the Second Employer is suitable for the purpose of enabling him to carry out the obligations referred to in (a) above.

(c) That he will at the expiration of the said term use his best means and endeavours at the request, cost and charges of the Articled Clerk to cause the Articled Clerk to be admitted as a member of the Institute. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be admitted as such.

(d) (i) That if the employer shall die during the said term, his personal representative shall return the premium to the extent not already refunded to the articled clerk and shall grant to the articled clerk a certificate in form 'K' for the expired period of articles.

(d) (ii) That if the Employer shall give up his employment or shall in any way become incapable of continuing the intended employment of the articled clerk during the said term, he shall, at the option of the articled clerk, either return the premium to the extent not already refunded or without any further expense to the articled clerk, make the necessary arrangements for the completion of the residue of the term as articled clerk to some other and grant the articled clerk the certificate in form 'K' for the expired period of articles.

(e) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical

practitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

(f) That he agreed to refund within the period stipulated under the Regulations the entire premium received from the Articled Clerk in such instalments as he might deem fit subject to satisfactory service and good conduct of the Articled Clerk.

6. These articles are subject to the Chartered Accountants Regulations 1949, and may be cancelled or extended under Regulation 39 of those Regulations.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by (the Employer)
in the presence of

Signed Sealed and Delivered

by (the second Employer)
in the presence of

Signed Sealed and Delivered

by (the articled clerk)
in the presence of

XI. In the Schedule, after form 'M' the following form shall be inserted, namely:—

FORM M(1).

(For use where the Articled Clerk is a minor).

Articles of Apprenticeship made the
day of one thousand nine hundred and
between
an Associate or a Fellow of the Institute employed as a
paid-assistant to chartered Accountant/in
the firm of Chartered Accountants of Messrs.
(hereinafter called the employer) of the first
part, the Chartered Accountant/the firm of Chartered
Accountants employing the Employer of the first part
(hereinafter called the second employer) of the second
part, (hereinafter called the Guardian)
of the third part, and (hereinafter called
the articled clerk) of the fourth part.

Witness as follows, that is to say:—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained and of the premium of Rs. paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge) the employer agrees to take the Articled Clerk as his Articled Clerk for the term of Years from the day of

2. The second Employer of the second part has agreed to permit the Employer of the first part to train the articled clerk in his firm.

3. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of years.

4. The Articled Clerk covenants with the Employer as follows:—

(a) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice or profession of Accountancy.

(b) That he will not at any time during the said term destroy, cancel, obliterate, spoil, embezzle, spend, make away with or take copies of books, papers, plans, documents, monies, stamp or chattels of the Employer, his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care, custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.

(c) That he will at all times keep the secrets of the employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.

(d) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained but will at all times during

the said term conduct himself with all the diligence, honesty and propriety.

(e) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.

(f) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by him by the Articled Clerk's misbehaviour or improper conduct.

5. The Guardian covenants with the Employer of the first part and the Second Employer of the second part as follows:—

That he will indemnify the Employer or the Second Employer of the Second part or his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss, damage or prejudice.

6. The Employer covenants with the Articled Clerk and the Guardian as follows:—

(a) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art, science and knowledge of Accountancy.

(b) That his professional practice or that of the Second Employer is suitable for the purpose of enabling him to carry out the obligations referred to in (a) above.

(c) That he will at the expiration of the said term use his best means and endeavours at the request, cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be admitted as a member of the Institute. Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be admitted as such.

(d) (i) That if the employer shall die during the said term, his personal representative shall return the premium to the extent not already refunded to the articled clerk and shall grant to the articled clerk a certificate in form 'K' for the expired period of articles.

(d) (ii) That if the Employer shall give up his employment or shall in any way become incapable of continuing the intended employment of the articled clerk during the said term, he shall, at the option of the articled clerk, either return the premium to the extent not already refunded or without any further expense to the articled clerk, make the necessary arrangements for the completion of the residue of the term as articled clerk to some other and grant the articled clerk the certificate in form 'K' for the expired period of articles.

(e) That he will allow the Articled Clerk leave of absence for a period aggregating not more than one-eleventh of the service actually rendered. Provided that in case of illness he will allow the Articled Clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period aggregating not more than one-eleventh of the service actually rendered.

(f) That he agrees to refund within the period stipulated under the Regulations the entire premium received from the Articled Clerk in such instalments as he might deem fit subject to satisfactory service and good conduct of the Articled Clerk.

7. These articles are subject to the Chartered Accountants Regulations, 1949, and may be cancelled under Regulation 39 of those Regulations.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed Sealed and Delivered

by (first Employer)
in the presence of

Signed Sealed and Delivered

by (second Employer)
in the presence of

Signed Sealed and Delivered

by (Guardian)
in the presence of

Signed Sealed and Delivered

by (Articled Clerk)
in the presence of

XII. In the Schedule, after Form P, the following Form shall be inserted, namely:—

FORM 'Q'

Form of Application for the Issue of a Certificate of Practice.

To

The Secretary to the Institute of
Chartered Accountants of India.

Sir,

I am enclosing herewith a cheque/draft No. _____ dated _____ for Rs. _____ towards the fee for the certificate of practice which may be issued to me at an early date.

*2. I declare that I am not engaged in any other business or occupation besides the profession of Accountancy. If and when I intend to be so engaged, I shall obtain the prior permission of the Council.

3. I am engaged in other occupation(s) besides the practice of Accountancy as _____ for which permission of the Council has already been obtained (*Vide* their letter No. _____ dated _____).

4. As and when I cease to be in practice, I shall duly inform the Council as required by the Chartered Accountants Regulations, 1949.

5. I hold the certificate of practice as Associate/Fellow for the period ending 30th June 19 _____.

Yours faithfully,

Signature.

Membership No. _____

*Delete the para. not applicable.

G. P. KAPADIA, *President*

MINISTRY OF COMMERCE

PUBLIC NOTICES

IMPORT TRADE CONTROL.

New Delhi, the 29th November 1950

SUBJECT:—Import of Tea Chests from Soft Currency Areas during the July-December 1950 licensing period.

No. 152-ITC(P.N.)/50.—In partial modification of Public Notice No. 104-ITC(P.N.)/50, dated the 7th September 1950 it has been decided that:—

(1) In addition to the existing conditions specified in para. 3(c) of the Public Notice, referred to above, applicants should also ensure that contracts are made direct with the manufacturers or shippers of the country of origin at a rate not exceeding 6sh. 2d. C.I.F. per set of pannels of the size 19"×19"×24".

(2) With reference to para. 3(d) of the above mentioned Public Notice the qualifying date for placing orders for indigenous Tea Chests will be 1st May 1950 and not 1st June 1950. The condition relating to the purchase of Indigenous Tea Chests on or after 1st May 1950 will not, however, apply to such Associations as have already placed their orders on approved Indian manufacturers for indigenous tea chests to the extent, or in excess, of the prescribed quantity in the year 1950. Applications should be supported by satisfactory evidence in this behalf.

(3) With reference to para. 3(e) of the above mentioned Public Notice, there is no objection to, Associations sub-allocating to their members the Associations quota of tea chests and to issue Letters of Authority to them so that the individual members may import their quota direct, if they so desire, provided the conditions in para. 3(e) of the Public Notice are strictly adhered to.

SUBJECT.—Import of mineral oil used as additive for lubricating oils and fuel oils.

No. 153-ITC(P.N.)/50.—It has been decided that licences issued under the quotas fixed for "All sorts of Mineral Oils not otherwise specified, excluding white oil" under Serial No. 17 of Part V of the Import Trade Control Schedule for July-December 1950 and January-June 1951 shall be valid to cover "Mineral Oil used as

additive for lubricating oils and fuel oils" in addition to the 22 other descriptions of oil listed in clause (ii) of Appendix 'Z' to Public Notice No. 14-ITC(P.N.)/50, dated 15th June 1950

2. Licences issued hereafter for the periods in question will, therefore, be made valid to cover imports of the above item in addition to the 22 items already admissible. Licences already issued for the periods in question will be made valid for the above item, in addition to other items, on presentation to the licensing authority or to the Import Trade Controller at Calcutta, Bombay or Madras with a request for amendment in that sense.

New Delhi, the 2nd December 1950

SUBJECT:—Import of Sporting Arms and Ammunition from Czechoslovakia during the period July-December 1950.

No. 154-ITC(P.N.)/50.—The attention of importers is invited to paragraph 2 of Commerce Ministry's Public Notice No. 29-ITC(P.N.)/50, dated the 15th June 1950 on the above subject.

2. It has since been decided that no licences for the import of Sporting Arms and Ammunition from Czechoslovakia will be granted for the period July-December 1950.

New Delhi, the 4th December 1950

SUBJECT:—Validity period of licences issued for Paper falling under S. Nos. 156, 157, 158 and 159 of Part IV and S. No. 45 of Part V of the Import Trade Control Schedule.

No. 155-ITC(P.N.)/50.—It has been decided that the validity period of licences for paper falling under S. Nos. 156, 157, 158 and 159 of Part IV and Serial No. 45 of Part V of the Import Trade Control Schedule should be one year instead of 6 months from the date of issue.

2. Licences already issued for July-December 1950 or January-June 1951 periods for Paper falling under above mentioned Serial Numbers with 6 months validity period should be treated as automatically validated for one year from the date of issue shown therein or from 1st January 1951 as the case may be. This concession will not however apply to licences issued under Open General Licence No. XI Concession Scheme.

SUBJECT:—Powdered Milk containing not less than 18 per cent. cream intended for infant feeding, Serial No. 9, Part IV of the Import Trade Control Schedule.

No. 156-ITC(P.N.)/50.—The attention of the importers is invited to para. 3 of the Commerce Ministry Public Notice No. 134-ITC(P.N.)/50, dated 31st October, 1950 on the above subject.

2. It has now been decided that licences without exchange control copies shall be issued where irrevocable letters of credit had been opened on or before the 9th September 1950. The date given in that Public Notice should be amended accordingly.

3. Applications should be made in this behalf in accordance with manner laid down in the Commerce Ministry Public Notice No. 134-ITC(P.N.)/50, dated 31st October 1950.

R. J. PRINGLE, *Joint Secy.*

TRADE MARKS

New Delhi, the 9th December 1950

No. 118(3)-Misc.(TM)/49.—In pursuance of sub-rule (2) of rule 140 of the Trade Marks Rules, 1942, the Central Government is pleased to notify that the following alteration has been made in the business address of Mr. Salig Ram in the Register of Trade Marks Agents, namely:—

For the entry—

"4, Tarachand Dutt St., Calcutta."

the following entry has been substituted, namely:—

"Registered Trade Marks Agent, C/O. Messrs. P. Lodge & Co., Patent & Trade Mark Agents, 85, Netaji Subhas Road, Calcutta—1."

SEAMEN'S WELFARE

New Delhi, the 2nd December 1950

No. 32-M.II(1)/49-MT.—In pursuance of paragraph 1(2) of the Resolution of the Government of India in the late Department of Commerce No. 47-M. II(3)/46, dated the 28th December 1946, as subsequently amended, the President is pleased to appoint the following persons to be Chairman and members, respectively, of the Merchant Seamen's Welfare Committee at Calcutta,

for a period of two years from the date of this notification:—

Chairman

Shri N. M. Ayyar, I.C.S., Chairman, Commissioners for the Port of Calcutta.

Members

Labour Commissioner, West Bengal, *ex-officio*.
Shipping Master, Calcutta, *ex-officio*.
Mr. L. W. Balcombe.
Shri N. C. Sen
Shri G. D. Ved.
Dr. Suresh Chandra Banerjee.
Shri Deben Sen.
Shri Nausher Ali.
Shri S. C. Bose.
Mr. A. W. Bird.
Shri B. P. Singh Roy.
Shri H. K. Basu.
Principal Seamen's Welfare Officer Calcutta *ex-officio* Member Secretary.

RESOLUTION

New Delhi, the 2nd December 1950

No. 32-M.II(1)/49-MT.—In partial modification of the late Department of Commerce Resolution No. 47-M.-II(3)/48, dated the 28th December 1946, publishing the constitution of the Merchant Seamen Welfare Committees at Calcutta and Bombay, the Government of India have decided to appoint two representatives of the "Shipping Companies—Indian" instead of one to each of the Committees.

2. ORDER.—ORDERED that the Resolution be published in the *Gazette of India* for general information.

A. RAJAGOPALAN, Dy. Secy.

RESOLUTIONS

TARIFFS

New Delhi, the 9th December 1950

No. 16(3)-T.B./50.—Grinding wheels is a protected industry. In terms of the provision for the review of protected industries in the Ministry of Commerce Resolution No. 30-T(1)/48, dated 6th August 1948, the Indian Tariff Board has been maintaining a continuous watch over the progress of the indigenous grinding wheels industry, protection to which will as at present, expire on 31st December 1950.

2. In its report on the progress of the Grinding Wheels Industry, the Indian Tariff Board has recommended that the present scheme of protection, namely,

- (i) the levy of a protective duty of 100 per cent. *ad valorem* on Grinding Wheels and segments;
- (ii) concession of importing abrasive grains free of customs duty; and
- (iii) purchase of Government requirements, including those of Railways to the maximum extent possible from the indigenous manufacturers,

should be continued for a further period of one year ending 31st December 1951. The Board has further pointed out that although the firm has not yet finally converted itself into a public limited concern, steps have been taken by it to file the necessary papers to the Registrar of Joint Stock Companies and that registration, when made, would take effect from the 1st January 1950.

3. Government have accepted the recommendation of the Tariff Board that the present scheme of protection to the Grinding Wheels Industry should be extended for a further period of one year ending 31st December, 1951, but only on the condition that Messrs. Grindwell & Company actually becomes a public limited concern.

4. The attention of Messrs. Grindwell Ltd., is particularly invited to the above decision.

ORDER.—ORDERED that a copy of this Resolution be communicated to all concerned, and it be published in the *Gazette of India*.

No. 44(1)TB/50.—The claim of the pencil industry to protection or assistance was referred to the Tariff Board for investigation and report in April 1949. The Board has submitted its report. The scope of the enquiry includes all varieties of black lead, coloured and copying pencils.

2. The Board's recommendations are as follows:—

(1) The existing revenue duties, namely, 25% *ad valorem* or one anna per dozen, whichever is higher, plus one fifth of the total duty, for black lead pencils & 37½% for coloured and copying pencils, should be converted into protective duties, which should remain in force upto 31st December 1953. The rate of alternate specific duty on lead pencils should be revised to Rs. 0-3-6 per dozen (including surcharge) in order to bring it into conformity with the current c.i.f. prices of imported pencils;

(2) Coloured and copying pencils which are at present grouped together with various articles of stationery in item 45(a) of the Indian Customs Tariff, should be shown separately as a new item;

(3) Subject to the exigencies of foreign exchange, the industry should be given all possible facilities in obtaining the raw materials needed by it;

(4) Imports of pencil wood from soft currency sources should be allowed liberally, until the manufacture of slats from indigenous timber is established in the country. The industry should also be given special assistance in obtaining up-to-date machinery and equipment from abroad;

(5) Government Departments should continue to buy their requirements of pencils as far as possible from Indian factories only;

(6) The suggestion made by the Wood Seasoning Officer of the Forest Research Institute that used deodar sleepers could be utilised for the manufacture of slats should be examined in consultation with the Railways and the State Governments concerned;

(7) The State Governments of Kashmir, Uttar Pradesh and the Punjab should give urgent consideration to the possibility of starting the manufacture of slats from deodar or cypress in their States;

(8) The Council of Scientific and Industrial Research should investigate the possibility of refining Indian graphite so as to make it suitable for the manufacture of pencils;

(9) The Pencil industry should be given all possible assistance in securing the services of foreign experts or training facilities for their own technical staff;

(10) Pencils should be included in the Statistics of industrial production collected by the Director of Industrial statistics and arrangements should be made with the Collectors of Customs and the Director-General of Commercial Intelligence and Statistics, Calcutta, to record imports of pencils by the following main categories, namely (a) black lead pencils, (b) coloured pencils and (c) copying pencils;

(11) Considerable research will have to be done towards improving the quality of lead, if some of the superior grades of pencils which are at present imported, are to be produced in the country; and

(12) The question of reducing Railway rates on pencils may be taken up by the Industry directly with the Railway Board.

3. Government accept recommendation (1) in principle, but in view of the fact that the production of pencils by the Indian Industry is at present far below its installed capacity, have decided that protection may initially be given only for a period of two years, i.e., up to 31st December 1950. It has been further decided that continuance of protection after the first year would depend on a review of the progress made by the industry during that year. The Tariff Board are accordingly requested to undertake such a review by December 1951.

4. Government also accept recommendations (2) to (11) and steps will be taken to give effect to them as far as possible. Attention of the State Governments of Kashmir, Uttar Pradesh and Punjab is also particularly invited to recommendation (7).

The Government of India would also draw the attention of the West Bengal Government to the same recommendations as it has been reported that there are distinct possibilities of developing a supply of suitable

wood for slate manufacture, namely, Cyprus, which is available in North Bengal and which would be the nearest source of supply for the Calcutta pencil factory. Recommendation (12) concerns the industry and their attention is invited to it.

ORDER

ORDERED that a copy of this Resolution be communicated to all concerned and it be published in the *Gazette of India*.

No. 47(1)-T.B./50.—The claim of the Belt Fasteners Industry for protection or assistance was referred to the Tariff Board for investigation and report in April 1949. The Board has submitted its report. The Board has found that belt fasteners which are used for joining pieces of machinery bearing are of various kinds and, in common parlance, include belt lacing as well as belt fasteners. Belt lacing was the subject of another investigation by the Tariff Board and is, therefore, outside the scope of this inquiry. Of the other kinds of belt fasteners, only Jackson type oval plate belt fasteners are produced in the country. The investigation has, however, covered both single belt oval type and double belt plate fasteners, as the former type of belt fasteners, which are still extensively used in India have practically gone out of use in other industrialised countries. The Board has accordingly observed that, if India is to keep abreast of modern developments, it is desirable that it must, sooner or later, switch over to the use of double plate fasteners in preference to the single bolt oval plate fasteners. They have also pointed out that it is also in the interest of the Indian belt fasteners industry to take note of this long term trend and to develop the manufacture of double bolt plate fasteners.

2. The Board considers that there is a strong prejudice amongst dealers and consumers about the quality of the indigenous product and this is one of the chief handicaps which faces the domestic industry. But as the existing margin of 47.35 per cent. between the fair selling price of the indigenous product and the landed cost of the imported product at the existing rate of duty, combined with an improved sales organisation (as recommended by the Tariff Board) should be adequate to overcome this handicap also, the Board has recommended that the industry does not need any protection by means of a protective duty at present.

3. The Board has made the following further recommendations, viz.:—

- (i) the Punjab Government should give all possible encouragement and assistance to the Ludhiana manufacturers in re-organising themselves into larger units employing proper technique and equipment. In case such re-organisation is found impracticable, the Ludhiana manufacturers should consider the alternative suggestion that they should buy their requirements of pin washers and nuts from those factories which manufacture these parts out of malleable cast iron and should assemble them with other parts made by themselves;
- (ii) the Collectors of Customs and Director General of Commercial Intelligence and Statistics, Calcutta should be requested to maintain records of imports of oval plate belt fasteners;
- (iii) in future, import control policy with regard to the Jackson type oval plate belt fasteners should be shown in the relative Public Notices separately from that relating to other types of belt fasteners;
- (iv) the belt fasteners industry should take early steps to develop an efficient sales organisation with a view to popularising its product and making it available at the principal consuming centres;
- (v) Railways, Ordnance Factories and all other industrial establishments under Government control should be asked to purchase their requirements of oval plate belt fasteners from those Indian manufacturers whose products are found to be of satisfactory quality; and
- (vi) sufficient quantities of pig iron and mild steel sheets and bars should be allotted to the industry for the manufacture of belt fasteners; But this should be done on a selective basis in order to ensure that the quantities allotted are used for the manufacture of belt fasteners of the right quality only.

4. Government accept in principle all the recommendations of the Board and steps will be taken to

implement recommendations (ii), (iii), (v) and (vi) as far as possible. Recommendation (i) will be brought to the notice of the State Government (Punjab). The attention of the industry is invited to recommendation (iv) which concerns them.

ORDER

ORDERED that a copy of this Resolution be communicated to all concerned, and it be published in the *Gazette of India*.

S. RANGANATHAN, Joint Secy.

MINISTRY OF INDUSTRY AND SUPPLY

New Delhi, the 4th December 1950

No. LI-5(49)/50.—The following addition shall be made under the heading 'Central Government Nominees' in this Ministry's Notification No. I(7)-5(49)/50, dated the 6th July 1950, regarding the names of members of the Cottage Industries Board:—

44. Shrimati Kamaladevi Chattopadhyay.

The existing Serial Nos. 44, 45, 46, 47 and 48 therein may be amended to read as 45, 46, 47, 48 and 49 respectively.

No. LI-5(49)/50.—The following addition shall be made in para. 1 of this Ministry's Notification No. I(7)-5(49)/50, dated the 6th July 1950, as amended by this Ministry's Notification No. I(7)-5(41)/50, dated the 27th October 1950, regarding the names of members of the Executive Committee of the Cottage Industries Board:—

18. Shrimati Kamaladevi Chattopadhyay.

PREM CHAND, Under Secy.

PUBLIC NOTICE

New Delhi, the 1st December 1950

SUBJECT:—Validity period of Import Licences issued by the Steel Import Controller, Calcutta.

No. I(5)-16(65)/50.—In partial modification of the Public Notice No. I(5)-16(7)/49, dated the 22nd April 1950, it is hereby notified for general information that Import Licences issued on and after the 1st December 1950 by the Steel Import Controller, Calcutta, will be valid for six (6) months from the date of issue. Importers should submit documentary evidence to the Iron & Steel Controller to prove that they have opened letters of credit against licences issued to them within 21 days of the dates of issue, failing which the licences are liable for cancellation.

N. R. REDDY, Under Secy

MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 4th December 1950

No. 2146-TC.—In pursuance of section 32 of the Indian Railways Act, 1890 (IX of 1890), the Central Government is pleased to direct that the following further amendments shall be made, in the notification of the Government of India, in the Ministry of Railways (Railway Board) No. 2146-TC, dated the 20th February 1950, namely:—

Under the head Terminal charges—

(1) For item (a)(ii), the following shall be substituted namely:—

"(ii) Coal, coke and patent fuel in wagon loads.—Eight annas per ton at each end on the marked carrying capacity of the wagon used at the forwarding station or any higher or lower carrying capacity of it as may be notified by railways from time to time

Coal, coke and patent fuel, in bags, in small lots
Eight ples per maund at each end."

(2) In item (a)(iv), the following shall be inserted at the end, namely:—

"On the marked carrying capacity of the wagon used at the forwarding end or any higher or lower carrying capacity of it as may be notified by Railways from time to time."

S. S. RAMASUBBAN, Secy

MINISTRY OF WORKS, MINES AND POWER*New Delhi, the 23rd November 1950*

No. WMP(PD)-505(3)/B.—In exercise of the powers conferred by section 4 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that the power to make orders under section 3 of the said Act shall, in relation to kerosine oil, be exercisable also by the Government of Hyderabad.

A. K. SEN, Under Secy

MINISTRY OF LABOUR**Directorate General of Resettlement and Employment***New Delhi, the 30th November 1950*

No. RCO-38/II.—In this Ministry's Notification No. RCO-38, dated the 25th April 1950, regarding the constitution of the Sub-Regional Employment Advisory Committee, Amravati, for the existing entry No. 5, the following shall be substituted:—

"Shri S. A. Trivedi, Officer-in-charge, The Nepa Mills, Chandni."

New Delhi, the 1st December 1950

No. RCO-38/I.—In continuation of this Ministry's Notification No. RCO-38, dated the 16th January 1950, regarding the constitution of the Regional Employment Advisory Committee for Madhya Pradesh, the Government of India are pleased to appoint the following persons as additional members of the said committee:—

1. Shri G. M. Thaware, President, Independent Labour Party's Bidl and Cotton Mills Workers' Union, Nagpur.
2. Shri W. A. Hardy, General Manager, Madhya Pradesh, Manganese Ore Company, Nagpur
3. Pandit Ram Gopal Tiwari, M.L.A., Chief Parliamentary Secretary, Madhya Pradesh

No. RCO-33(1).—In this Ministry's Notification No. RCO-33(1), dated the 22nd June 1950, regarding the constitution of the Central Employment Advisory Committee, for the entry "Shri V. N. Adavi" substituted the entry, "Shri S. Venkataramanan".

M. V. NILAKANTA AYYAR, Under Secy